IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 10TH JULY 2007 / 19TH ASHADHA 1929

WP(C).No. 17569 of 2007(N)

PETITIONER:

K.KARUNAKARAN PILLAI,
S/O.LATE KUNJAN PILLAI, AGED 61 YEARS,
PROPRIETOR, M/S.K.G.POULTRY FARM,
KARAVALLOOR, PUNALUR.

BY ADV. SRI.G.D.PANICKER
SMT.JEENA JOSEPH

RESPONDENTS:
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1. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

2. ASSISTANT COMMISSIONER (SALES TAX),
SPECIAL CIRCLE, KOLLAM.

3. SALES TAX OFFICER (ENQUIRY),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOLLAM.

BY G.P. SRI.C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE PHOTOCOPY OF THE JUDGMENT IN WPC 25590 OF 2005 DATED 30.8.2005

EXT.P2 TRUE PHOTOCOPY OF THE ORDER DATED 30.10.2006

EXT.P3 TRUE PHOTOCOPY OF THE LETTER DATED 19.3.2007 SUBMITTED BY THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 17569 OF 2007

Dated this the 10th day of July, 2007

JUDGMENT

The prayer in the W.P. is for direction to the second respondent to grant refund of security deposited by the petitioner, which was later converted into penalty. It is seen from Ext.P2 that appeal filed against penalty order is allowed and the appellate authority has granted refund to the petitioner. Government Pleader is not able to ascertain whether further appeal is pending before the Tribunal. The appellate order is dated 8.11.2006 and if the time for filing appeal is over, there will be direction to second respondent or such other officer before whom payment is credited to grant refund with eligible rate of interest to the petitioner based on Ext.P2 within one month from the date of production of a copy of this judgment by the petitioner. If appeal is filed against Ext.P2 order, and is pending before the Tribunal, there will be direction to the Tribunal to hear the parties and dispose of the appeal within three months from the date of production of a copy of this judgment. Refund in that case will be based on orders of Tribunal

in appeal and in any case, if Ext.P2 is confirmed, refund with eligible rate of interest should be granted soon after receipt of order from the Tribunal.

(C.N.RAMACHANDRAN NAIR)
Judge